

**40-6-12 Evasion of chapter or orders -- Penalties -- Limitation of actions.**

- (1)
- (a) A person is guilty of a class A misdemeanor if, for the purpose of evading this chapter or any order of the board, he is convicted of any of the following:
    - (i) making or causing to be made any false entry in any report, record, account, or memorandum required by this chapter or by any order;
    - (ii) omitting or causing to be omitted from any report, record, account, or memorandum, full, true, and correct entries as required by this chapter or by any order; or
    - (iii) removing from this state or destroying, mutilating, altering, or falsifying any record, account, or memorandum.
  - (b) Upon conviction under Subsection (1), a person is subject to a fine of not more than \$5,000 or imprisonment for a term not exceeding six months, or to both fine and imprisonment.
- (2) Any suit, action, or other proceeding based upon a violation of this section may be commenced only within one year from the date of the alleged violation.

Amended by Chapter 330, 2009 General Session